Amendments to the Specification:

Please replace the paragraph beginning on page 7, line 12 with the following amended paragraph.

The secondary coupling element is particularly easy to manufacture if it provides two arms extending essentially parallel to one another, of which the free ends can be moved in a resilient manner relative to one another from a normal position to a compressed condition as it is engaged with other coupling elements, and thereafter, allowed to return to its normal position upon full engagement. The space between the arms can therefore be used as clearance for the movement. The resilience can also be influenced by the length and thickness of the arms. It is particularly preferable if the secondary coupling element is designed in the form of a letter "H", because in this manner, both arms can be ~~realised~~ realized in a double format, i.e. acting in opposite directions. A symmetrical format also facilitates manufacture and assembly, because nothing can be confused. The horizontal web of the "H" in this context, at the same time, forms a point of attachment for the arms and the necessary rigid portion of the secondary

coupling element which cannot be pressed together.

Please replace the paragraph beginning on page 10, line 28 with the following amended paragraph.

Figure 1 shows two panels 1, 2, which are to be connected to one another by means of the coupling elements 3, 4, 8. In this context, the connection along the joint 5 is explained in greater detail by way of example. The other edges of the panels can be designed in any manner desired. In the example, the tongue and groove connection 3, 4 and the connecting clip 8 represent the coupling elements. Without the assistance of any further coupling elements, ~~a~~ the tongue and groove connection including horizontal contact surfaces 41 (Fig. 2) would only fix the two panels 1, 2 in the direction of the Z-axis, that is, perpendicular to the surface of the panels. Movement or separation of the panels would, however, still be possible in the Y-direction and in the X-direction. Locking in the two directions named above is made possible according to the invention by a coupling element in the form of a connecting clip 8 - which is separate in this example.

Starting from a central web 87, two arms 88 running parallel to one another in each case, extend in opposite directions; these arms are provided with hooks 83 in the region of the front end 81 and/or the rear end 82.

Please replace the paragraph beginning on page 12, line 1, with the following amended paragraph.

Figure 3 illustrates the attachment of the clip 8 in the recess 10 of the panels. As in Figure 1 and Figure 2, the diagram shows the underside 9 of the panels. The recesses are preferably milled into the underside, because this will not impair the visible surface. The letters A, B and C ion the left-hand panel illustrate the appropriate manufacture of a recess 10 according to the invention. Starting from the position A, a stepped milling head (indicated by two co-axial circles) penetrates the end-face of the panel. As a result of the contour of the stepped milling head, a web 18 remains in the region of the surface of the underside 9 of the panel, which prevents the inserted clip from falling out in the direction of the Z-axis. In a further operational stage, the milling head is moved in the direction of

the Y-axis (downwards in Figure 3), that is at 90° to its former direction of travel. At this stage, it forms the first undercutting 11, which is used for attachment of the surface 85 of the clip. Also at this stage, a web 18 remains, which limits the top of the recess 10. In a further stage, the stepped-milling head is moved, without altering its height, in the opposite direction towards position C. This forms the second undercutting 11. The last two movements also form the rear wall 19 which is opposite to the undercutting 11. In a final stage, the milling head is moved outwards from the plane of the page in the direction of the Z-axis, thereby milling out the part of the web 18 above the stepped-milling head. The geometry of the recess 10 can therefore be produced in a single operational stage with a stepped-milling head. In this context, it is also advantageous that, as a result of moving the milling head into positions B and C, an access is created for fingers or similar, which therefore allows the arms 88 of the clip to be compressed to release the connection. To ensure an optimum connection of the panels without bending moments, the clip 8 is held in

the recess 10 in the plane of the tongue 4, as shown in Figure 3 in conjunction with Figure 4. The clip used touches the end wall 19, remote from the end-face of the recess, with its rear end-face 82; this allows steadying when fitting together the two panels. The tapering 84 allows resilient compression of the tips of the arms when the clip 8 is introduced into the recess 10. ~~The~~ First vertical contact surfaces or locking surfaces comprising hook-shaped surfaces 85 at the rear ends of the arms engage ~~behind~~ surfaces of the undercutting 11 in the recess and therefore lock the clip to prevent withdrawal from the recess. The web 87, which bears the four arms, is again arranged in such a manner that the clip 8 cannot be compressed in this region. This ensures that the panels cannot be displaced relative to one another in the Y-direction, because the clip cannot yield in this region and engagement of second vertical contact surfaces 86 and 12.